ANNUAL REPORT

OF THE

Receipts and Expenditures

OF THE

TOWN OF PALMER,

For the Year Ending March 7, 1863.

PALMER:
G. M. FISK & COMPANY, PRINTERS,
1863.

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For the Year Ending March 12, 1863.

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TOWN WARRANT.

Commonwealth of Massachusetts.

HAMPDEN, SS.

To MARSHALL FOX, Constable of the Town of Palmer, Greeting:

In the name of the Commonwealth of Massachusetts, you are hereby directed to notify and warn all the inhabitants of the Town of Palmer, qualified to vote in elections and town affairs, to meet at the Town Hall, in said Palmer, on *Monday, the sixteenth of March, instant*, at ten o'clock A. M., to act on the following articles, viz:

ARTICLE 1. To choose a Moderator to preside in said Meeting.

ART. 2. To choose all necessary Town Officers for the year ensuing.

ART. 3. To act on the Annual Reports of the Selectmen, School Committee, Overseers of the Poor, and other officers of the Town.

ART. 4. To see if the Town will authorize each school district to choose their own Prudential Committee—and authorize them to contract with School Teachers for their respective districts.

ART. 5. To see if the Town will vote to instruct the School Committee to appoint a Superintendent of the Town Schools, and establish his salary.

ART. 6. To raise such sums of money as may be necessary to pay State and County taxes, for support of schools, highways, and bridges, and all other Town charges for the year ensuing, and make appropriations of the same.

ART. 7. To see if the Town will raise any money and appropriate the same, to liquidate or reduce the debts of the Town.

ART. 8. To see if the Town will authorize the Treasurer to borrow the money to pay up the Town's note at the Boston Five Cents Savings Bank, and to borrow money from time to time for the immediate wants of the Town, and pass any vote on the same.

ART. 9. To determine the manner of repairing the Highways and Bridges the ensuing year.

Art. 10. To see what course the Town will take to collect the taxes that may be assessed the year ensuing.

Art. 11. To see if the Town will vote to allow discounts upon the taxes that may be assessed, and state the terms and conditions of the same.

Art. 12. To see if the Town will raise and appropriate one hundred dollars, to repair the Warren road from the house of J. S. Hastings to the house of Margaret and Jane McMasters, or to instruct the Selectmen of Palmer to suitably repair it.

Art. 13. To see if the Town will abolish the school districts, and pass any vote on the same.

Art. 14. To see if the Town will make any By-Laws and regulations to prevent the pasturing of cattle and other animals upon the streets and highways of the Town.

Art. 15. To see if the Town will vote to sell the Town Farm, and to purchase another one, and pass any vote on the same.

Art. 16. To see if the Town will sell its interest in Sophronia Harris' house.

Art. 17. To see if the Town will accept the bridge on the highway near Edson Walker's saw-mill.

Art. 18. To revise the list of jurors.

Art. 19. To choose Committees—and give them instructions.

And you are hereby required to serve this warrant by posting up attested copies thereof at the different public places designated by vote of the Town, seven days at least before the holding of said meeting. Hereof fail not, and make due return of this warrant, with your doings thereon, to the Town Clerk, on or before the time of said meeting.

Given under our hands this seventh day of March, A. D. 1863.

ABEL WEBBER, } *Selectmen of*
NATHAN HOWARD, } *Palmer.*

SELECTMEN'S REPORT.

The Selectmen of the town submit the following Report of *receipts* and *expenses* for the year ending March 7th, 1863:

RECEIPTS.

Balance in the treasury March 12, 1862,		$421	48
Amount received for rent of Sophronia Harris' house,		5	00
" "	borrowed of Mrs. Julia A. Scism,	1,000	00
" "	from Monson for School District No. 8, for 1861,	30	17
" "	Alfred Lamb for support of Molly Ferry,	95	51
" "	L. S. Hills, balance of taxes 1859–60,	75	86
" "	E. Brown, borrowed,	800	00
" "	Jacob Slever, borrowed,	2,000	00
" "	William E. Hancock, for sale of land,	40	25
" "	Agawam Bank, borrowed,	6,500	00
" "	William S. Nichols, borrowed,	700	00
" "	Reuben Rogers, borrowed,	300	00
" "	Robert McMaster, borrowed,	425	00
" "	State Treasury, for aid of soldier's families, 1861,	349	98
" "	State Treasury, school fund,	172	35
" "	R. S. Hastings, balance of taxes 1861,	27	73
" "	R. S. Hastings, balance of taxes 1862,	10,944	85
" "	Licenses of dogs, 1862,	33	30
" "	Brimfield, for repairing bridge,	15	50
" "	from licenses of circuses,	32	00
" "	Town of Monson, for School District No. 8, for 1862,	34	70
" "	for rent of Sophronia Harris' house,	50	00
" "	Town of Chicopee, for Robert Gregory, volunteer,	100	00
" "	Town school fund note,	49	50
Total amount of receipts,		$24,203	18

EXPENDITURES.

SCHOOLS.

Balance due Districts, March, 1862, - - -	$755 11
Appropriated by the Town, - - -	2,700 00
Division State and Town school fund, - -	221 85
School money from Monson, - - -	64 87
	$3,741 83

	Amount paid past year.		*Amount due.*
District No. 1,	$116 50		$14 13
" " 2,	443 65		81
" " 3,	661 78	($78 raised by subscrip'n.)	56 41
" " 4,	118 00		14 69
" " 5,	155 03	($66 old order.)	46 10
" " 6,	163 60		55 00
" " 8,	69 85		6 36
" " 9,	96 00		
" " 10,	727 17		106 65
" " 11,	119 00		14 48
" " 12,	305 75		501 09
	$2,976 33		$815 72
Old order to E. S. Snow,	200 00		
	$3,176 33		

SUPPORT OF THE POOR.

Amount paid as follows:

Paid orders outstanding March 12, 1862, - -	$200 20
George Moores, relief of paupers, 1861, - -	3 00
P. P. Kellogg, goods furnished poor farm, - -	127 24
L. H. Arnold, goods furnished Mrs. D. Potter, -	12 01
Stephen Place, boarding Mrs. S. Harris, - -	7 00
James S. Loomis, furnishing coffins and shrouds for paupers,	32 50
Hawley Keith, part payment of services, 1861, -	190 50
Dr. Cummings, medical attendance at poor farm, -	2 00
Elihu Jones, boarding Mrs. Harris, pauper, - -	70 50
J. A. Palmer, wood for Mrs. Goff, - - -	3 00
O. F. Packard, goods furnished Mrs. Green, - -	15 00
Nathan Howard, cash paid out for paupers, - -	4 96
Dr. Calkins, medical services for paupers, - -	33 25
Amount carried forward, - - -	$701 16

Amount brought forward, - - -	$701 16
Abel Webber, expenses out of town on pauper business,	25 25
Abel Webber, clothing furnished town paupers, -	5 00
Abel Webber, cash paid out for paupers, - - -	14 20
Theron McMaster, boarding Mary McMaster, - -	39 00
Dr. Davis, medical attendance on Edwin Stutson, - -	23 75
Dr. Davis, medical attendance for the town, - -	5 00
M. W. French, goods furnished paupers, - - -	16 14
M. W. French, goods furnished Stephen Place, boarding Mrs. Harris, - - - - -	10 75
Stephen Place, boarding S. Cooley, - - -	8 00
Nathan Howard, wood furnished Mrs. Goff, - -	6 37
Stephen Place, boarding Mrs. Harris, - - -	11 03
E. G. Murdock, goods furnished Mrs. Goff, - -	40 00
Nathan Howard, services of Overseers of Poor, - -	12 00
Nathan Howard, expenses of taking care of paupers and carrying them to Alms House, - - -	15 75
George Moores, taking care of paupers, - - -	3 50
Abel Webber, aid to paupers and taking them to Alms House, - - - - - -	8 45
	$945 35

CONTINGENT EXPENSES.

Amount paid as follows:

Orders outstanding March 12, 1862, - -	$135 67
Town of Monson, repairs of bridge near Fay's, -	10 82
George Moores, stationery, 1861, - - -	3 00
George W. Randell, services as School Committee, 1861,	8 45
Gilbert Barker, services as Assessor, 1861, -	3 00
Mrs. Tenney, abatement of taxes, 1861, - -	2 37
Gamaliel Collins, services as School Committee, 1861,	7 50
Gamaliel Collins, for school books, - -	99 06
Interest on Boston Five Cents Savings Bank, June 1st and December 1st, 1862, - - -	282 00
Treasurer of State Reform School, for keeping George A. Newcomb from January 1st, 1862, to January 1st, 1863, - - - -	26 00
Wilson Brainard, services as School Committee, 1861,	6 00
S. G. Shaw, abating taxes, 1861, - -	4 50
E. B. Gates, abating taxes, 1861, - - -	3 00
Frank Twiss, building culvert near his house, -	5 00
Leicester A. Squires, damage to horse and carriage, -	15 00
J. S. Loomis, chairs furnished Town House, -	5 00
Amount carried forward, - - -	$616 37

Amount brought forward, - -	$616 37
J. S. Loomis, expenses to Worcester and recruits, -	21 25
A. R. Smith, plank for bridges, - -	22 07
J. F. Tannatt & Co., teachers certificate blanks, -	3 00
County tax, - - - -	1,484 13
Abel Webber, repairing bridges and fences, - -	15 67
Samuel Bowles & Co., printing, - -	25 25
J. S. Loomis, expenses of examining volunteers, -	21 50
Nathan Howard, repairing bridge near Whiting's, -	20 00
S. G. Shaw, services as assessor, 1862, - -	56 00
Smith & Loomis, repairing hearse, - -	15 00
S. G. Newton, posting town warrants, - -	8 00
S. G. Newton, killing dogs, - - -	3 50
Henry Canterbury, putting up railing on highway, -	4 00
Robert McMaster, interest on Truesdell order, -	94 50
Reuben Rogers, interest on Powers' order, - -	24 00
P. D. Winter, services as School Committee, 1861,	6 00
John Clough, services as Assessor, 1862, -	52 50
Harris & Briggs, use of pile driver and freight, -	18 25
State tax, - - - -	2,862 00
Abel Webber, opening graves, &c., 1862, - -	5 00
Horace Smith, building fence around burying ground,	30 00
Charles R. Shaw, for sheep killed by dogs, - -	10 00
J. S. Loomis, expenses to Boston, - -	12 23
Horace White, expenses to Boston, - -	5 00
Jonathan McElwaine, opening graves, &c., -	20 90
Tax of Town in School District No. 4, - -	10 30
George W. Randell, killing dogs, - -	2 00
Elbridge Tenny, for sheep killed by dogs, - -	3 00
L. S. Hills, abatement of taxes 1859 and 1860, -	77 34
Jacob Stever, interest on note, - - -	60 00
R. S. Hastings, collector abatements 1861, -	31 38
" " " 1862, - -	154 08
" " discounts 1862, -	494 01
David Knox, services as undertaker, 1862, - -	41 00
Superintendent Essex County House, for board of Frank Cooley, - - - -	4 38
Elias Turner, services as undertaker, 1862, - -	6 60
Cyrus Knox, timber for bridge near depot, -	16 00
Benjamin Burley, damage to mowing by wash of road, -	5 00
John Clough, abating taxes, - - -	4 50
Nathan Howard, use of teams in and out of town, -	16 67
" " repairing and cleaning Town House,	4 25
" " time and team to Springfield for Town,	3 50
" " repairing bridges, furnishing plank, &c.,	9 62
Amount carried forward, - -	$6,399 75

Amount brought forward, - -	$6,399 75
George Moores, lumber furnished bridge near M. Barnes',	3 00
Abel Webber, services as undertaker, - -	2 60
" " repairing bridges and putting up railing,	16 00
" " cash paid for expenses out of town, -	12 85
" " stamps and stationery, - -	1 25
	$6,435 45

In the above is included the State tax of $2,862.00, County tax $1,484.13, discounts and abatements $756.81, debts of 1861—$336, making $5,440.94, leaving amount paid town expenses past year $994.51.

REPAIRS OF HIGHWAYS AND BRIDGES.

Amount paid as follows:—

Col. Elias Turner, labor in District No. 1, - -	$31 03
" " Cr., - - -	23 23
Samuel Atwood, labor in District No. 2., - -	200 00
" " by certificates, - -	48 15
B. H. Johnson, labor in District No. 4, - -	100 00
" " to certificates, - -	32 45
John Graves, labor in District No. 4, - -	6 00
J. H. Keith, labor in District No. 5, - -	48 21
William Blodgett, labor in District No. 6, per certificates,	24 76
Horace Smith, labor in District No. 7, - -	28 97
" " certificate, - - -	1 74
Lucius Brown, labor in Districts Nos. 8 and 9, -	6 31
" " by certificates, - -	36 36
Franklin Shaw, labor in Districts Nos. 8 and 9, -	12 00
Talmat Soma Brown, " " " -	9 59
W. M. Green, labor in District No. 10, - -	15 00
" " by certificates, - -	39 47
Eli Smith, labor in District No. 10, 1861, - -	6 50
A. R. Smith, " " " " -	13 26
James Fuller, labor in District No. 11, - -	125 00
" " Cr. by certificates, - -	2 62
Joshua Graves, labor in District No. 12, - -	18 00
" " Cr., - - -	36 29
John W. Fuller, labor in District No. 13, - -	39 00
Calvin Hastings, labor in District No. 13, 1861, -	6 00
Mr. Jenks, labor on road in Three Rivers, - -	14 50
J. S. Loomis, labor on road near Alanson Merrick's,	1 50
Lucius Brown, labor on Northampton road, - -	17 00
H. J. Kelly, labor on road near his house, -	2 00
Albert Gamwell, labor on bridge near D. Shaw's, -	4 25
M. K. Ferrell, labor on highway, - -	10 80
Capt. Cooley, labor on bridge near his house, -	2 00
	$961 99

FAMILIES OF VOLUNTEERS.

Paid as follows:

Mrs. Martha A. Weld,	$12 00
Mrs. Bradly Olney,	84 00
Mrs. R. J. Hancock,	10 00
Mrs. A. C. Clark,	24 00
Mrs. Hannah Sullivan,	120 00
Mrs. Isaac Sutcliff,	84 00
Mrs. George W. Pasco,	48 00
Mrs. Charles Trim,	54 00
Mrs. Morris Breen,	19 00
Mrs. James C. Fletcher,	23 00
Mrs. James M. Wetherell,	24 00
Mrs. Charles A. Studly,	38 00
Mrs. James B. Foster,	46 00
Mrs. Daniel Hadley,	59 71
Mrs. D. B. Packard,	38 00
Mrs. William Thompson,	29 85
Mrs. George W. Mills,	19 00
Mrs. William Holloway,	84 00
Mrs. William McGuire,	19 00
Mrs. Frank M. Angell,	38 00
Mrs. Samuel S. Ferry,	30 00
Mrs. Isaac Loury,	38 00
Mrs. George E. Pepper,	59 71
Mrs. George Ballou,	84 00
Mrs. Anson A. Dorman,	38 00
Mrs. Luther P. Webber,	105 45
Mrs. H. B. Kibbee,	56 00
Mrs. William H. Bullock,	104 00
Mrs. C. H. Murdock,	142 00
Mrs. S. T. Roberts,	91 00
Mrs. A. Childs,	148 00
Mrs. James Knowlton,	72 00
Mrs. George Evans,	52 00
Mrs. A. Bennett,	52 00
Mrs. Stephen Lucas,	112 00
Mrs. William Allen,	168 00
Mrs. John S. Koster,	24 00
Mrs. John Thayer,	24 00
Mrs. Charles Hastings,	54 00
Mrs. Reuben Jackson,	8 00
Mrs. Henry Canterbury,	36 00
Mrs. James McGrath,	26 00
Mrs. S. R. Keith,	36 00
Mrs. Lyman Trumble,	30 00
Mrs. William F. White,	54 00
Mrs. Horace White,	38 00
Mrs. Reuben Thompson,	15 00
	$2,570 72

BOUNTY TO VOLUNTEERS.

Paid the following three years' volunteers one hundred and five dollars each :—

John W. Osborn,	Leonard Whitcomb,
Thomas Blanchard, Jr.,	Charles Lotham,
George Colegrove,	Lucius L. Merrick,
Lorenzo C. Strickland,	Lyman McDowell,
Edward Mitchell,	William Holloway,
James A. Witherell,	Isaac Sutcliff,
Daniel Hadly,	William Thompson,
Cyrus M. Benjamin,	Bradly R. Olney,
Henry Gallivan,	George D. Shaw,
George E. Pepper,	Azel Thompson,
George Fowle,	John M. Barton,
Charles Jackson,	Reuben Jackson,
George Ballou,	D. T. Cooper.
Austin Clark,	

Number, twenty-seven, - -	$2,835 00
James Knowlton, - - -	100 60
	$2,935 60

Paid the following nine months' volunteers one hundred and fifty dollars each :—

Capt. F. C. Cook,	Morris Breen,
S. R. Keith,	Robert J. Hancock,
James B. Foster,	Edgar Cooley,
Purlin S. Thompson,	George H. Wellman,
Rufus M. Bacon,	James W. Needham,
Eli Strickland,	F. J. Holt,
Lyman A. Trumble,	David McIntire,
J. Loury,	Robert Gregory,
Horace White,	A. A. Dorman,
Henry Canterbury,	Otis F. Kendall,
W. H. Duncan,	William F. White,
Charles A. Studley,	Frank Lester,
Joseph D. Dwelly,	James C. Fletcher,
E. G. Hastings,	Elbridge McIntosh,
Rufus W. Herrick,	James McGrath,
J. R. Hemstead,	Dexter B. Packard,
George F. Amidon,	Jerey L. Kavanagh,
Miles C. Gerrald,	Samuel Brown,
Charles Hastings,	George W. Mills,
Frank K. Angell,	William T. Smith,
Frederick F. Brimhall,	Charles Trim,
John H. Thayer,	William McGuire.

Paid three years' volunteers, - - -	$2,935 60
Number of nine months' volunteers, forty-four,	6,600 00
John Hayd, nine months' volunteer, - -	100 00
John Murphy, " " -	100 00
Charles Lotham, " - -	50 00
	$9,785 60
Outstanding order due W. Frost, three years' volunteer,	$105 00

RECAPITULATION.

Amount paid as follows:

For Schools, - - - -		$3,098 33
" the poor, - - - -		945 35
" contingences, - - - -		6,435 45
" highways and bridges, - -		961 99
Amount of ordinary expenses, including State and County taxes, abatements, discounts, &c., - -		$11,441 12
Paid families of volunteers, - -		2,570 72
" Bounties to volunteers, - - -		9,785 60
Total amount paid out by the Treasurer,		$23,797 44
Total amount of receipts, - -	$24,203 18	
" " expenses paid, -	23,797 44	
Balance in the treasury, - -	$405 74	

DEBT OF THE TOWN.

Note to Boston Five Cents Savings Bank,	$4,700 00	
Interest on the same to March 1st, 1863,	70 00	
Amount of outstanding orders, -	5,600 00	
		$10,370 00
Note to Mrs. J. Scism, bounties and State aid,	$1,000 00	
" E. Brown, " "	800 00	
" Jacob Stever, " "	2,000 00	
" Agawam Bank, " "	6,500 00	
" W. S. Nichols, Monson, "	700 00	
" Reuben Rogers, bounties "	300 00	
" Robert McMaster, " "	425 00	
		11,725 00
		$22,095 00
Interest on the above notes to March 1st, 1863, -		296 56
Total amount of debt, - - -		$22,391 56

AMOUNT DUE THE TOWN.

From State for aid to families of volunteers to January 1st, 1863, - -	$2,130 00	
" State for aid to families of volunteers to March 1st, 1863, - -	575 00	
" Alfred Lamb, interest on note for support of Molly Ferry to March 1st,	141 01	
Balance in the treasury, - -	405 74	
		$3,251 75
Total liabilities of the town, - -		$19,139 81

OUTSTANDING ORDERS.

E. B. Shaw, keeping paupers, - - -	$4 00
G. M. Fisk, printing Town Reports and blank orders,	30 25
George Moores, labor on highway, - -	200 00
J. H. Keith, services in 1861, collector, - -	90 00
William Frost, volunteer bounty, - -	105 00
C. W. Hastings, services as Assessor, 1862, - -	52 50
James Fuller, labor on highway, - -	100 00
Nathan Howard, money paid for paupers, - -	24 55
George Moores, labor on highway, - -	124 50
William Blodgett, labor on highway, - -	16 00
S. R. Keith, State aid, - - -	18 00
Henry Canterbury, State aid, - - -	18 00
John H. Thayer, State aid, - - -	18 00
Mr. P. Allen, State aid, - - -	12 00
Nathan Howard, money paid for medical examination of volunteers, - - - -	70 00
Paid schooling District No. 12, - -	136 44
James McGrath, State aid, - - -	12 00
Benj. H. Johnson, labor on highway, District No. 4,	100 00
Nathan Howard, money paid town of Ware for support of Charlotte Hastings and family, - -	130 64
R. J. Hancock, State aid, - - -	9 00
Nancy Wright, boarding Charity Barker ten months,	65 00
Mary E. Squier, teaching school in District No. 3,	55 00
James Knowlton, State aid, - - -	12 00
John Clough, abating taxes, - -	4 50
P. P. Potter, plank for bridges, - - -	79 64
Nathan Howard, schooling in District No. 12, -	150 00
James Fuller, labor on highway, - - -	2 00
Marshall Fox, serving town warrants, 1862, -	18 50
Amount carried forward, . .	$1,657 52

Amount brought forward, - -	$1,657 52
R. S. Hastings, collecting taxes, 1861 and 1862, -	119 00
E. Brown, goods furnished poor farm, -	12 49
J. S. Loomis, services as Overseers of Poor, - -	30 00
" " " sending pauper to State Alms House,	30 00
" " " getting soldiers, - -	150 00
" " " as Selectman, - -	55 00
Abel Webber, services as Selectman, - -	60 00
" " " and expenses of raising soldiers,	65 00
" " " as Overseer of the Poor, -	35 00
D. Granger, services as Superintendent of Schools,	125 00
" " " recording births, deaths, and marriages, and express, stationery, postage, &c., -	43 80
D. Granger, services as Treasurer, - -	100 00
" " " to Monson, &c., - -	3 00
" " expenses in behalf of soldiers, -	39 00
Nathan Howard, services as Selectman, - -	50 00
Amount the School Districts, - -	815 72
	$3,390 53

Respectfully submitted,

ABEL WEBBER, } *Selectmen of*
NATHAN HOWARD, } *Palmer.*

TOWN APPROPRIATIONS FOR 1862.

Amount raised to defray contingent expenses, -	$2,000 00
Common schools, - - -	2,000 00
Graded " - - - -	400 00
Highways and Bridges, - - -	1,500 00
State Tax, - - - -	2,862 00
County Tax, - - -	1,484 13
Amount of tax bills placed in the hands of the collector,	10,944 85

REPORT

OF THE

OVERSEERS OF THE POOR,

For the year ending March 1st, 1863.

To inventory of stock, hay, grain, provisions, &c., March 1, 1862, - - - -		$1,151 55
Interest on cost of Alms House establishment,		150 00
Amount of orders, drawn, paid, and due on account of pauper expenses the past year, on the farm,		270 74
Superintendent's salary, due April 1, 1863,		237 50
		$1,809 79

RECEIPTS.

By inventory of stock, &c., March 1, 1863,	$1,164 51	
Amount of produce sold for Town Farm, and accounts due, - -	261 87	
		$1,425 38
Balance against Poor Farm, - -		$384 41

Respectfully submitted,

J. S. LOOMIS,
ABEL WEBBER,
NATHAN HOWARD, } *Overseers of the Poor.*

REPORT

OF THE

LIQUOR AGENCY,

For 1862 and 1863.

EXPENSES.

To inventory of liquors, barrels, &c., on hand, March 1, 1862, - - - -	$134 10
Balance against Agency, March 1, 1862, -	2 54
Sales of Agent, - - - -	50 00
License of Agent, - - -	20 00
Freight on liquors, - - - -	4 32
Liquors purchased by Agent, - -	143 81
	$354 77

RECEIPTS.

By inventory of liquors &c., March 1, 1863,	$91 20	
Cash received for liquors, &c., sold,	262 82	
		$354 02
Balance against Agency, March 1, 1863,		$0 75

Respectfully submitted,

J. S. LOOMIS,
ABEL WEBBER,
NATHAN HOWARD,
Selectmen of Palmer.